

H.514

An act relating to miscellaneous tax provisions

The Senate proposes to the House to amend the bill as follows:

First: By striking out Sec. 10 in its entirety and inserting in lieu thereof a new Sec 10 to read as follows:

Sec. 10. 32 V.S.A. § 9202(10)(D)(iii) is added to read:

(iii) Food or beverage purchased for resale, provided that at the time of sale the purchaser provides the seller an exemption certificate in a form approved by the Commissioner. However, when the food or beverage purchased for resale is subsequently resold, the subsequent purchase does not come within this exemption unless the subsequent purchase is also for resale and an exemption certificate is provided.

Second: By inserting a Sec. 12a to read as follows:

Sec. 12a. TAX DATA ANALYSIS

(a) The Department of Taxes, with the cooperation of other executive agencies, shall analyze how existing federal and State tax data could be used to identify opportunities for State executive agencies to maximize the eligibility of Vermonters for federal and State programs. For each opportunity, the Department shall identify:

(1) how existing tax data could be used to streamline eligibility criteria and application processes;

(2) any current restrictions on the use of federal and State tax data in the context of the opportunity; and

(3) any changes to current law or to current data practices that would be required to maximize the benefit to the Vermont beneficiary while ensuring taxpayer confidentiality.

(b) The Department of Taxes shall submit its analysis in the form of a report to the Senate Committee on Finance and the House Committee on Ways and Means no later than December 1, 2019.

Third: In Sec. 17 after the section heading “REPORT ON NONPOSTSECONDARY USE OF HIGHER EDUCATION INVESTMENT PLAN FUNDS” by striking out the word “The” and inserting in lieu thereof the following: As far as practicable, the

Fourth: By inserting a Sec. 17a to read as follows:

Sec. 17a. REPEAL

Sec. 17 (report) of this act shall be repealed on July 1, 2021.

Fifth: In Sec. 20, 32 V.S.A. § 6061(4)(B)(i), after “former spouse of the claimant,” by inserting the following: for any period that the spouse or former spouse is not a member of the household,

Sixth: In Sec. 32, land use change tax, in subsection (a), by striking out the following: “In the instance where a parcel is withdrawn and value established,

and then a portion of the withdrawn parcel is developed, the land use change tax on the entire originally withdrawn parcel is due.”

Seventh: By inserting a Sec. 32a to read as follows:

Sec. 32a. LAND USE CHANGE TAX

No later than October 15, 2019, the Department of Taxes shall make recommendations to the Current Use Advisory Board for rulemaking to address the application of the land use change tax when land is withdrawn from current use and subsequently only a portion of the land is developed.

Eighth: By inserting a Sec. 36b to read as follows:

Sec. 36b. 32 V.S.A. § 9741 is amended to read:

§ 9741. SALES NOT COVERED

Retail sales and use of the following shall be exempt from the tax on retail sales imposed under section 9771 of this title and the use tax imposed under section 9773 of this title.

* * *

(3) Agriculture feeds, seed, plants, baler twine, silage bags, agricultural wrap, sheets of plastic for bunker covers, liming materials, breeding and other livestock, semen breeding fees, baby chicks, turkey poults, agriculture chemicals other than pesticides, ~~veterinary supplies~~, and bedding; and fertilizers and pesticides for use and consumption directly in the production for sale of tangible personal property on farms, including stock, dairy, poultry,

fruit and truck farms, orchards, nurseries, or in greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities for sale.

* * *

(53) Prescription drugs intended for animal use, and durable medical equipment and prosthetics intended for animal use, and veterinary supplies intended for animal use. As used in this subdivision, “prescription drugs intended for animal use” means a drug dispensed only by or upon the lawful written order of a licensed veterinarian, and “veterinary supplies” mean tangible personal property therapeutic in nature, not normally used absent illness or injury, and not intended for repeated usage.

Ninth: In Sec. 38, effective dates, in subdivision (3), by striking out “and” and inserting in lieu thereof , and after “36a (automotive parts)” by inserting and 36b (veterinary supplies)